

COUNTY OF YORK

MEMORANDUM

DATE: March 19, 2001 (BOS Mtg. 04/03/01)

TO: York County Board of Supervisors

FROM: James O. McReynolds, County Administrator

SUBJECT: Approval of the Budget and Appropriation of Funds for the Fiscal Year Beginning July 1, 2001, and Ending June 30, 2002, and Setting of the Tax Rates for Calendar Year 2001

The proposed FY2002 budget was presented to the Board of Supervisors on March 6, 2001. A public hearing to receive citizen comment on the proposed budget was conducted on March 15, 2001, and Board work sessions addressing the budget were held on March 22, March 27, and April 3, 2001.

In order for the Board to have an opportunity to review the language of the resolution proposed to approve the budget and appropriate funds for FY2002, Resolution R01-35 has been prepared with no amounts. All amounts approved by the Board at the work sessions will be reflected in an updated resolution to be presented at the regular board meeting on April 3, 2001. Any changes will be noted by striking through the previous language and the new language will be noted with an underline.

The language in proposed Resolution R01-35 is similar to that used in prior years to approve the budget, with the following exceptions:

- Page 3 – The annual appropriation for the Revenue Stabilization Reserve Fund is included as requested by the School Board for the Bethel Manor Elementary School renovation project.
- Page 4 – The annual appropriation for the Yorktown Capital Improvements Fund is included to reflect the projects for Yorktown.
- Page 6 – Additional verbiage is included to appropriate contributions for the Bike Patrol of the York County Sheriff's Office, Fire and Life Safety Programs, and Housing and Low Income Families Programs.
- Page 6 – Additional verbiage is included to appropriate additional funding from the State Compensation Board for the Constitutional Officers. The verbiage does include a "not to exceed \$30,000" clause; any funding over this amount for a Constitutional Officer will be brought before the Board in a separate action.
- Page 7 – Additional verbiage is included to appropriate funds from Fiscal Year 2001 to Fiscal Year 2002 to provide for the liquidation of purchase orders outstanding and for the completion of ongoing projects not to exceed the Reserve for Encumbrances and Designation of Subsequent Year's Expenditures as recorded in the County's audited accounting records. This change is the result of the implementation of a new accounting

standard, Government Accounting Standards Board Statement 34. The intent is to add support for the current year appropriations shown in the financial statement which will be expended after the end of the fiscal year for encumbrances and on-going projects.

Also, attached for the Board's consideration is proposed Ordinance No. 01-1 to set the tax rates for calendar year 2001. The proposed rates, which are the same as those in effect for calendar year 2000, are as follows:

<u>Class of Property</u>	<u>Rate Per \$100 of Assessed Valuation</u>
Real Estate	.86
Tangible Personal Property	4.00
Machinery and Tools	4.00
Manufactured Homes	.86
Boats weighing five tons or more	1.00

Please let me know if staff or I can provide additional information as you consider the proposed budget and tax rates.

Kirish/3700.mjm

Attachments

- Proposed Ordinance No. 01-1
- Proposed Resolution R01-35